

Financial Administration - Not-At-Risk Funds***Chapter******4******Addendum A*** **Figures****Figure 1-4-A-1 Cash Transaction Report**

- | | |
|---|-------------------------|
| (1) Date <i>prepared</i> | (2) For Month of: _____ |
| (3) Contractor: | |
| (4) Name and Account Number of Commercial Bank: | |
| (5) Letter of Credit Number: | |
| (6) Date Debited: | (7) Amount: _____ |

- | | |
|--------------------------|----------|
| (8) Total-Current Month: | \$ _____ |
| (9) Total-Cumulative: | \$ _____ |
| Year-to-Date: | \$ _____ |

Figure 1-4-A-2 Instructions for Completion of Cash Transaction Report

Block Number	Explanation
(1)	Enter the date of submission. <i>The</i> contractor shall submit this report no later than the close of business on the <i>first (1st)</i> workday following the month end. The report is to be sent by <i>fax</i> .
(2)	Enter the <i>month</i> of drawdowns.
(3)	Self-explanatory.
(4)	Self-explanatory.
(5)	Self-explanatory.
(6)	Enter the date the funds were <i>drawn from</i> the <i>Federal Reserve Bank</i> .
(7)	Self-explanatory.

Figure 1-4-A-3 *Reconciliation of LOC* Bank Account

FOR THE MONTH OF: _____

CONTRACTOR
SUBCONTRACTOR

FISCAL YEAR
LOC NUMBER

BANK ACCOUNT NUMBER:

I. MONTHLY STATUS OF LOC BANK ACCOUNT:

A. BEGINNING BANK BALANCE: *

B. DEPOSITS FOR THE MONTH:

LOC DRAWS:

RECOUPMENTS/REFUNDS:

OTHER DEPOSITS: (IDENTIFY)

+

C. WITHDRAWALS FOR THE MONTH:

BENEFIT CHECKS

VOUCHERS (“Callins”):

CAPITAL EQUIP/DIRECT MED ED:

DEMOS: (IDENTIFY)

OTHER BENEFIT CHECKS: (IDENTIFY)

PAYMENTS TO TMA: (IDENTIFY):

OTHER CHECKS/WITHDRAWALS: (IDENTIFY)

100

D. END OF MONTH OUTSTANDING CHECKS TOTAL:

+

E. ADJUSTMENTS (INCLUDE EXPLANATIONS OF ITEMS):

TO BE REPORTED ON VOUCHERS TO TMA:

OTHER ADJUSTMENTS: (IDENTIFY)

+/- _____

F. ENDING BALANCE:

ACCUMULATED COLLECTIONS ON RECOUPMENTS:

UNDER \$10/UNID'D ITEMS NOT YET SENT TO TMA:

OTHER ITEMS: (IDENTIFY)

UNENCUMBERED BALANCE:

TOTAL ENDING BALANCE

II. YEAR TO DATE RECAP OF TRANSACTIONS REPORTED TO TMA:

A. YTD TOTAL BENEFITS REPTD TO AND APPROVED BY TMA:

+

B. LESS YTD TOTAL OF LOC DRAWS:

—

C. TOTAL UNCLEARED VOUCHERS:

***NOTE:** Include copy the page(s) of the Bank Statement that shows beginning and ending balances and totals of the debits and credits for the month. Do not send all the detail unless requested by TMA.

Figure 1-4-A-4 Instructions for LOC Bank Reconciliation

***NOTE:** A copy of the page(s) of the bank statement (from the contractor's bank) that show the beginning and ending balances and totals of the debits and credits for the month must be sent to TMA along with this LOC Bank Reconciliation. Do not send all the detail pages unless requested by TMA.

I. MONTHLY STATUS:

- A.** Beginning Balance should equal ending balance of the bank account from previous month or be zero if account is a new account.
- B.** Deposits should include any and all types of transactions which increased the cash in the account during the month. Each type of deposit must be identified separately as shown on format (e.g., LOC Draws, payments on not-at-risk debts, unidentified deposits, refunds, etc.).
- C.** Withdrawals should include any and all types of transactions which decreased the cash in the account during the month. Each type of withdrawals must be identified separately as shown on format (e.g., daily HCSR-related vouchers, monthly Capital Equipment/Direct Medical Education vouchers, Cancer Demonstration, VA Head Injury Demonstration, etc.)
- D.** Outstanding Checks should identify any checks that were released but have not cleared the bank yet.
- E.** Adjustments should specifically identify all transactions affecting this bank account that do not fall into the above categories. These should identify what type of adjustment needs to be done to these amounts (e.g., those transactions that need to be adjusted in a voucher to TMA, adjustments to be done by the bank, etc.)
- F.** Ending balance must equal ending balance of the bank account for the month. Balance should be broken down as indicated on format. Breakdown should include the type of the collections that have not yet been reported to or submitted to TMA and the balance of the account that is excess funds.

II. FISCAL YEAR TO DATE RECAP:

- A.** FYTD benefits should be a total of all types of checks that have been cut on this account for the entire time the account has been open.
- B.** FYTD total of LOC draws should be the total of all draws made on the letter of credit and all returns sent to TMA.
- C.** Total uncleared vouchers is a total of the benefit line less the LOC draws and returns. If this is a negative figure an explanation must be included.

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Figure 1-4-A-5 Accounts Receivable Reporting Requirements

	Number of Cases	Amount
A. SUMMARY ACCOUNTS RECEIVABLES		
1. Beginning receivables		
2. New receivables		
3. Collections on receivables		
4. Adjusted Amounts		
5. Amounts written off		
6. Transferred to <i>TMA</i>		
7. Ending receivables		
B. OUTSTANDING RECEIVABLES		
1. Not delinquent		
2. Delinquent		
a. 1-30 days		
b. 31-60 days		
c. 61-90 days		
d. 91-180 days		
e. 181-365 days		
f. Over 1 year		
g. Total delinquent receivables		
3. Total <i>delinquent</i> receivables		
C. ENDING OUTSTANDING RECEIVABLES		
1. Total due between 12 and 24 months	XXXXXX	
2. Total due within next 12 months	XXXXXX	
3. Total	XXXXXX	

Figure 1-4-A-6 Instructions for Accounts Receivable Report

The contractor shall include the Corporate Name and reporting ending date.

A. Summary Accounts Receivable

1. Carried forward from line A7 of the prior month report.
2. Enter the number and amount of new receivables generated during the reporting period.
3. Include in the Amount column, *all* installment payments and offset adjustments received. In the Number of Cases column, include only the final installment or offset.
4. Enter the number and amount of corrections made to previously reported receivables and refunds of amounts previously reported as corrections. The amount noted on this line must be footnoted.
5. When a case is 360 days delinquent and the balance is less than \$600, the case *shall* be written-off and reported on line A5. This case *shall* be dropped from the accounting records. However, the offset flag *shall* remain until the claims processing contract has elapsed or full payment is received. If full collection through offset is effected, then the write-off *shall* be reversed in the amount collected through offset (net of current write-offs) and the payment recorded (line A3).
6. When a case (over \$600 balance) is transferred in accordance with OPM Part Two, Chapter 5, the balance transferred *shall* be reported on line 6A. An adjustment claim *shall* be processed for the total amount collected to the point of transfer either in payment or offset. If a transferred receivable is collected inadvertently through offset, the claims processing unit *shall* telephonically inform TMA, Recoupment Branch (303) 676-3741 of the collection. The amount of the offset *shall* reduce current transfers and be included in line 3. If a receivable has reached the mandatory time limit for transfer, but a claim is pending for offset which will not be paid until the next month, this receivable may be retained, reported on a footnote, and transferred the following month. The footnote *shall* provide the debtor's name, sponsor's name and SSN, amount of debt, amount of potential offset, and the expected date of transfer. A copy of each report containing such footnotes shall be sent to the Chief, Recoupment Branch, Office of General Counsel, TMA, 16401 East Centretech Parkway, Aurora, CO 80011-9043.
7. Total ending receivable balance to be carried forward to A.1. for the next reporting period.

B. Outstanding Receivables

1. Not delinquent is normally 30 days from the date of initial notification of the debt or from the date of the last installment payment. Installments will be aged based on the date of the last payment. If the installment payment is delinquent (over 30 days from the last payment) the remaining unpaid balance will be reported in the proper aged category (lines B.2.(a) through B.2.(f).
2. B.2.g = Sum of lines B.2.a. through B.2.f.
3. B.3. = Sum of lines B.1. and B.2.g. Also, this line must equal line A7 of the report.

Financial Administration - Not-At-Risk Funds**Chapter****4****Figure 1-4-A-6 Instructions for Accounts Receivable Report
(Continued)****C. Ending Outstanding Receivables**

1. Installments in excess of 24 months or monthly payments of less than \$50.00 are not normally allowed.
2. Include all non-installment receivables.
3. The amount on this line must equal the amount on line A7 of the report.

